

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Daleville Community Schools (1940)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$91,833	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$889,319	\$1,054,088	\$1,033,447	\$1,067,065	20%	1%	3%
	11300 Regular Programs; High School	\$674,622	\$769,318	\$793,272	\$909,262	35%	18%	15%
	11470 Vocational Education; Business Education	\$44,066	\$72,350	\$73,986	\$87,300	98%	21%	18%
	11920 Other Regular Programs; Project 4R	\$25,847	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$15,085	\$10,510	\$10,771	\$0	-100%	-100%	-100%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$21,074	n/a	n/a	n/a
	12340 Physical Impairment; Hearing Impairment	\$0	\$43,447	\$46,621	\$18,300	n/a	-58%	-61%
	12610 Learning Disability	\$40,360	\$50,000	\$50,500	\$55,552	38%	11%	10%
	12710 Equal Opportunity At Risk	\$2,542	\$3,000	\$2,715	\$2,495	-2%	-17%	-8%
	14100 Summer School Programs; Elementary	\$589	\$0	\$0	\$0	-100%	n/a	n/a
	16100 Remediation Testing	\$5,679	\$3,850	\$4,795	\$2,140	-62%	-44%	-55%
	16200 Preventive Remediation	\$4,347	\$305	\$1,329	\$1,596	-63%	424%	20%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$14,325	\$36,331	\$48,447	\$41,395	189%	14%	-15%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$83,356	\$108,691	\$79,987	\$133,720	60%	23%	67%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$25,953	\$1,738	\$0	\$39,177	51%	> 500%	n/a
	22220 Library/Media Services; School Library	\$67,664	\$90,647	\$93,145	\$105,227	56%	16%	13%
	22230 Library/Media Services; Audiovisual	\$2,133	\$3,057	\$1,930	\$5,423	154%	77%	181%
	22240 Library/Media Services; Educational Television	\$1,000	\$1,165	\$605	\$212	-79%	-82%	-65%
	24100 Office of The Principal	\$208,294	\$300,138	\$297,304	\$374,071	80%	25%	26%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$34,637	\$53,999	\$37,965	\$19,204	-45%	-64%	-49%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$38,231	\$0	\$0	\$49,376	29%	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$94,897	\$162,224	\$173,743	\$70,695	-26%	-56%	-59%
<b>Student Academic Achievement Total</b>		<b>\$2,272,944</b>	<b>\$2,764,856</b>	<b>\$2,750,561</b>	<b>\$3,095,117</b>	<b>36%</b>	<b>12%</b>	<b>13%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$37,356	\$34,552	\$34,538	\$40,432	8%	17%	17%
	21340 Health Services; Nurse Services	\$20,244	\$32,922	\$32,403	\$32,467	60%	-1%	0%
	21420 Psychological Testing	\$2,260	\$26,237	\$27,961	\$28,584	> 500%	9%	2%
	22130 Improvement of Instruction; Instructional Staff Training	\$7,337	\$19,348	\$25,155	\$24,579	235%	27%	-2%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$0	\$1,270	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$10,300	\$12,250	\$11,500	\$12,485	21%	2%	9%
	23190 Board of Education; Other Governing Body Services	\$19,412	\$15,877	\$17,005	\$10,915	-44%	-31%	-36%
	23210 Executive Administration; Office of The Superintendent	\$89,572	\$151,366	\$142,942	\$208,696	133%	38%	46%
	23220 Executive Administration; Community Relations	\$4,639	\$5,678	\$2,345	\$5,895	27%	4%	151%
	23290 Executive Administration; Other Executive Administration Services	\$19,644	\$13,829	\$17,345	\$16,871	-14%	22%	-3%
	24900 Other Support Services, School Administration	\$1,600	\$1,071	\$1,240	\$475	-70%	-56%	-62%
	25750 Personnel Services; Health Services	\$152	\$776	\$380	\$429	182%	-45%	13%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$75,097	\$128,699	\$114,283	n/a	52%	-11%
<b>Student Instructional Support Total</b>		<b>\$212,516</b>	<b>\$389,001</b>	<b>\$441,513</b>	<b>\$497,382</b>	<b>134%</b>	<b>28%</b>	<b>13%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$10,701	\$505,548	\$22,664	\$3,949	-63%	-99%	-83%
	23160 Board of Education; Promotion Expenses	\$3,360	\$179	\$1,716	\$0	-100%	-100%	-100%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$3,423	\$6,692	\$3,882	n/a	13%	-42%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$24,214	\$35,376	\$36,232	\$43,207	78%	22%	19%
	25160 Fiscal Services; Financial Accounting	\$0	\$1,086	\$100	\$493	n/a	-55%	393%
	25191 Other Fiscal Services; Refund of Revenue	\$1,003	\$2,207	\$2,033	\$2,040	103%	-8%	0%
	25192 Other Fiscal Services; Petty Cash	\$350	\$550	\$700	\$350	0%	-36%	-50%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$1,315	\$2,074	\$2,088	n/a	59%	1%
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$0	\$500	n/a	n/a	n/a
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$231,067	n/a	n/a	n/a
	25920 Ditch Assessments	\$45	\$45	\$0	\$55	22%	22%	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$31,109	\$41,202	\$43,971	\$51,418	65%	25%	17%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$325,942	\$442,089	\$450,588	\$517,397	59%	17%	15%

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	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$2,378	\$15,339	\$6,662	\$7,288	207%	-52%	9%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$80,988	\$168,419	\$206,888	\$85,998	6%	-49%	-58%
	26499 2007 Account Code - Other	\$0	\$21,242	\$20,925	\$0	n/a	-100%	-100%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$397	\$4,061	\$3,977	\$3,825	> 500%	-6%	-4%
	26700 Operation and Maintenance of Plant Services; Insurance	\$35,652	\$77,219	\$57,315	\$46,997	32%	-39%	-18%
	27010 Student Transportation; Service Area Direction	\$24,597	\$22,680	\$33,602	\$10,447	-58%	-54%	-69%
	27100 Student Transportation; Vehicle Operation	\$97,984	\$105,767	\$107,925	\$121,717	24%	15%	13%
	27200 Student Transportation; Monitoring Services	\$7,472	\$12,556	\$18,921	\$0	-100%	-100%	-100%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$41,315	\$67,400	\$59,267	\$84,382	104%	25%	42%
	27400 Student Transportation; Purchase of School Buses	\$45,928	\$56,574	\$63,139	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$4,797	\$12,098	\$8,337	\$6,753	41%	-44%	-19%
	27700 Student Transportation; Contracted Transportation Services	\$35,190	\$40,915	\$36,040	\$98,365	180%	140%	173%
	27900 Student Transportation; Other Student Transportation Services	\$1,363	\$1,072	\$799	\$745	-45%	-31%	-7%
	27910 Student Transportation; Bus Driver Training	\$0	\$495	\$0	\$257	n/a	-48%	n/a
	31100 Food Services Operations; Service Area Direction	\$17,407	\$20,919	\$22,196	\$23,640	36%	13%	7%
	31200 Food Services Operations; Food Preparation and Dispensing	\$70,853	\$102,032	\$102,517	\$121,034	71%	19%	18%
	31400 Food Services Operations; Food Purchases	\$81,601	\$111,493	\$139,020	\$144,074	77%	29%	4%
	31900 Other Food Services	\$4,454	\$6,638	\$8,080	\$11,737	164%	77%	45%
	33200 Community Recreation	\$1,500	\$1,500	\$1,500	\$0	-100%	-100%	-100%
	33400 Athletic Coaches	\$42,329	\$65,429	\$65,043	\$74,748	77%	14%	15%
	33930 Latch Key Kid Program	\$23,879	\$16,832	\$17,800	\$8,364	-65%	-50%	-53%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$303	\$113	\$58	\$206	-32%	82%	256%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$11,393	\$28,568	n/a	n/a	151%
<b>Overhead and Operational Total</b>		<b>\$1,017,112</b>	<b>\$1,963,812</b>	<b>\$1,558,172</b>	<b>\$1,735,592</b>	<b>71%</b>	<b>-12%</b>	<b>11%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$3,000	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$37,685	\$6,753	\$0	\$7,759	-79%	15%	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$14,787	\$4,884	\$4,216	\$4,253	-71%	-13%	1%
	45100 Building Acquisition, Construction and Improvements	\$48,450	\$51,997	\$145,011	\$113,392	134%	118%	-22%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$5,900	\$26,064	n/a	n/a	342%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$823	\$660	\$2,586	\$2,698	228%	309%	4%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$82,810	\$85,648	\$66,542	\$19,123	-77%	-78%	-71%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$67,013	\$75,665	\$62,187	n/a	-7%	-18%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$7,208	n/a	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$11,726	n/a	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$456,500	\$456,500	\$456,500	\$1,003,250	120%	120%	120%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$263,250	n/a	n/a	n/a
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$4,773	\$4,906	\$5,091	n/a	7%	4%
	54200 2007 Account Code - Common School Fund	\$84,834	\$57,635	\$67,791	\$31,008	-63%	-46%	-54%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$23,403	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$7,021	n/a	n/a	n/a
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$1,900	\$1,900	\$2,900	n/a	53%	53%
<b>Nonoperational Total</b>		<b>\$728,889</b>	<b>\$737,764</b>	<b>\$831,016</b>	<b>\$1,590,332</b>	<b>118%</b>	<b>116%</b>	<b>91%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$26,976	\$24,366	\$32,249	\$18,647	-31%	-23%	-42%
	26492 2007 Account Code - Social Security	\$188,984	\$237,881	\$242,333	\$101,028	-47%	-58%	-58%
	26493 2007 Account Code - Workmen's Compensation	\$586	\$0	\$0	\$0	-100%	n/a	n/a
	26494 2007 Account Code - Group Insurance	\$145,454	\$308,194	\$348,256	\$186,622	28%	-39%	-46%
	26496 2007 Account Code - Unemployment Compensation	\$1,057	\$1,404	\$2,311	\$2,388	126%	70%	3%
<b>prorated Total</b>		<b>\$363,057</b>	<b>\$571,844</b>	<b>\$625,149</b>	<b>\$308,685</b>	<b>-15%</b>	<b>-46%</b>	<b>-51%</b>

